

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,)	CASE NO. 1:23-CR-00303
)	
Plaintiff,)	JUDGE CHARLES E. FLEMING
)	
vs.)	MAGISTRATE JUDGE THOMAS M.
)	PARKER
MARIO SALWAN,)	
)	ORDER ACCEPTING PLEA,
Defendant.)	JUDGMENT, AND REFERRAL TO U.S.
)	PROBATION OFFICE

Before the Court is the Report and Recommendation (“R&R”) filed by United States Magistrate Judge Thomas M. Parker recommending that the Court accept Defendant’s guilty plea and enter a finding of guilty. (ECF No. 9). This matter was previously referred to the Magistrate Judge to accept Defendant’s plea of guilty, conduct the colloquy prescribed by Fed. R. Crim. P. 11, cause a verbatim record of the proceedings to be prepared, refer the matter for preparation of a presentence report, and submit an R&R stating whether the plea should be accepted and a finding of guilty entered. (ECF No. 2, PageID# 6).

On June 12, 2023, the government filed a one count Information alleging that Defendant willfully attempted to evade and defeat the payment of employment taxes and Trust Fund recovery Penalties due and owing by him to the United States of America, in violation of 26 U.S.C. § 7201. (ECF No. 1). Defendant waived his right to prosecution by indictment and consented to prosecution by information the same day. (ECF No. 1-1).

On June 28, 2023, Magistrate Judge Parker held an arraignment and plea hearing, during which the Defendant entered a plea of guilty to the information. On the same date, Magistrate Judge Parker issued an R&R recommending that the Court accept Defendant’s guilty plea and

enter a finding of guilty. (ECF No. 9). Any objections to the R&R were due on July 12, 2023. (*Id.*). Neither party has objected to the R&R.

On review of the record, including the written transcript of the June 28, 2023 hearing (ECF No. 10), the Court adopts the R&R. Defendant is found to be competent to enter a plea and to understand his constitutional rights. He is aware of the charges and of the consequences of entering a guilty plea. He is also aware of the trial rights he waives/gives up by pleading guilty. There is an adequate factual basis for the plea. Defendant denied being threatened into entering the plea and confirmed that no promises have been made to him, other than those contained in the plea agreement. The Court finds the plea was entered knowingly, intelligently, and voluntarily. The plea is accepted.

Therefore, Defendant is adjudged guilty of count 1 of the Information, in violation of 26 U.S.C. § 7201. This matter is hereby referred to the U.S. Probation Office for the completion of a presentence investigation and report. Sentencing is hereby set for October 4, 2023 at 11:00 AM.

IT IS SO ORDERED.

Date: August 24, 2023



CHARLES E. FLEMING
UNITED STATES DISTRICT JUDGE